

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: March 24, 2021

A meeting of the Georgia State Board of Accountancy was held via Zoom webinar on Wednesday, March 24, 2021.

The following Board members were present:

Clayton J. Huffman, CPA, Chair
Michael E. Mixon, CPA
Charles Cole, CPA
Craig Smith, CPA,
Julian I. Deal, CPA
Todd M. Tolbert, Consumer Member

Board members absent:

Ashley Addison, CPA, Vice Chair

Staff present:

Paul Ziga, CPA, Executive Director
Swan LeGrand-Fleming, Licensing Tech 3
Ayokah Harrison-Roberts, Compliance Business Analyst 3
Sandy Ferris, Licensing Tech 2

Attorney General Representative:

Maximillian Changus, Assistant Attorney General

Guests present:

Don Cook, The Georgia Society of CPAs
Jim Martin, Former Consumer Member
Colleen K. Conrad, CPA, Executive Vice President and COO of NASBA

Chairman Huffman established a quorum was present at 10:00 a.m. and called the meeting to order.

House Resolution:

The Board presented Jim Martin, Former Consumer Member, with House Resolution 309 to recognize and commend Jim for his outstanding leadership and guidance to the CPA profession in Georgia for more than 50 years; for serving as the Executive Director of the Georgia Society of CPAs for more than three decades where he expanded programs and grew the association; and for his faithful service as the Consumer Member of the Georgia State Board of Accountancy for two terms from October 11, 2013 – January 21, 2021.

Open Session Minutes:

Mr. Tolbert made a motion to approve the Open Session minutes of the January 27, 2021 meeting with corrections. Mr. Mixon seconded the motion. The motion carried unanimously.

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Presentation:

Ms. Conrad gave the Board a status update on Remote Testing.

Board Operations:

Mr. Ziga reported the following:

- Alan Skelton left his position as the State Accounting Officer and Kris Martins is serving as the Interim State Accounting Officer.

Executive Director Report:

Mr. Ziga reported the following:

- Final CPE Audit Report:
994 Audit selection notices went out April 2020
778 Passed
93 Deficient
8 COVID extension requests
58 Failed to submit documentation
57 Licenses lapsed
- There are currently 21,999 Active CPAs and 2,005 Active firms in Georgia.

Other Business:

Mr. Cook gave the Board an update on the operations at The Georgia Society of CPAs.

Executive Session:

At 11:24 a.m., Mr. Mixon made a motion to enter Executive Session in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Deal seconded the motion. Voting in favor of the motion were those members present who included Chairman Huffman, Mr. Cole, Mr. Tolbert, and Mr. Smith. No votes were taken in Executive Session.

Open Session:

Chairman Huffman declared open session at 11:37 a.m. to vote on discussions held in Executive Session.

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NASBA Applications:

The following requests from NASBA were reviewed at the March 24, 2021 meeting:

Applicant M.A.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Cole made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant N.D.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Cole made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant D.H.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Cole made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant T.N.: After reviewing the request for initial licensure with special consideration of the education requirement, Mr. Cole made a motion to approve this applicant for initial licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

Applicant V.R.: After reviewing the request for reciprocal licensure with special consideration of the education requirement, Mr. Cole made a motion to approve this applicant for reciprocal licensure. Mr. Mixon seconded the motion. The motion carried unanimously.

Reinstatements:

Mr. Ziga reported that there were twenty-eight (28) Certified Public Accountant licenses and two (2) Public Accounting Firm licenses reinstated since the January 27, 2021 Board meeting. Mr. Smith made a motion to approve the applications that met requirements for reinstatement. Mr. Mixon seconded the motion. The motion carried unanimously.

Enforcement Report:

The Enforcement Committee made a motion to approve the following actions:

ACCT200011: The Board voted to refer this case to the Attorney General's Office for revocation.

Mr. Deal seconded the motion. The motion carried unanimously.

Attorney General's Report:

Mr. Changus gave a status report on the three enforcement cases referred to the Attorney General's Office for action. No Board action required at this time.

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Approval of Executive Session Minutes:

Mr. Tolbert made a motion to approve the Executive Session minutes of the January 27, 2021 board meeting as presented. Mr. Mixon seconded the motion. The motion carried unanimously.

Ratification of Licenses Issued:

Mr. Deal made a motion to approve the following applications that met certification requirements. Mr. Smith seconded the motion. The motion carried unanimously. The Board approved one hundred eighty-three (183) Certified Public Accountant licenses (CPA038248 through CPA038430) since the January 27, 2021 Board meeting. The list is attached and made part of these minutes.

Mr. Deal made a motion to approve the following applications that met certification requirements. Mr. Smith seconded the motion. The motion carried unanimously. The Board approved twenty-one (21) Public Accounting Firm licenses (ACF007010 through ACF007030) since the January 27, 2021 Board meeting. The list is attached and made part of these minutes.

Other Business:

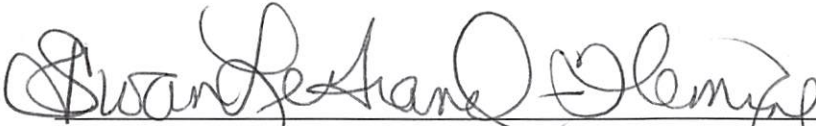
The Board discussed and made a decision to move the July meeting to July 28, 2021.

The Board discussed the possibility of Board Meetings returning to in-person during the second half of 2021.

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With no other business to discuss. The meeting was adjourned at 11:49 a.m.


The next scheduled board meeting will be held via Zoom on Wednesday,
May 19, 2021 at 10:00 a.m.



Recorded by Swan LeGrand-Fleming, Licensing Tech 3



Paul Ziga, Executive Director/Secretary



Clayton J. Huffman, Chair

These minutes were approved on May 19, 2021.

State of Georgia
County of Fulton

Affidavit Supporting Closing
Of Public Meeting

The Georgia Open Meetings Act, O.C.G.A. 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question:

Comes now **Clayton J. Huffman** the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

I am the presiding officer of the Georgia State Board of Accountancy.


I am over the age of 18 and in all other aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.

On March 24, 2021, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

The legal authority for the closure of this meeting was O.C.G.A. § 43-3-25.1(a) and (b), O.C.G.A. §§ 43-3-20(b).

The subject(s) discussed and the underlying facts supporting the closing of this meeting are:
Review Applications, Complaints, and Investigations

Further the affiant sayeth not.



(Presiding Officer)

Sworn and subscribed before me,

This 24 Day of March, 2021



Notary Public



Ayokah Harrison Roberts
NOTARY PUBLIC
Newton County, Georgia
My Commission Expires
February 9, 2022

My Commission Expires

CPA LICENSES ISSUED – 1/27/2021 – 3/23/2021 – 183 LICENSES

License #	Last Name	First Name	Approval Date	Expiration Date
CPA038248	Haxel	Joshua	2021-01-29	2021-12-31
CPA038249	Martinez	Abmarie	2021-01-29	2021-12-31
CPA038250	Lee	Yousun	2021-01-29	2021-12-31
CPA038251	Li Fraine	Stephanie	2021-01-29	2021-12-31
CPA038252	Graye	Joel	2021-01-29	2021-12-31
CPA038253	Guo	Zichun	2021-01-29	2021-12-31
CPA038254	Young	Mary Jane	2021-01-29	2021-12-31
CPA038255	Lamb	Caleb	2021-01-29	2021-12-31
CPA038256	Weldon	Destin	2021-01-29	2021-12-31
CPA038257	Thomas	Corinne	2021-01-29	2021-12-31
CPA038258	McCarthy	Mary	2021-01-29	2021-12-31
CPA038259	Smith	Carlyn	2021-01-29	2021-12-31
CPA038260	Bell	Kiera	2021-01-29	2021-12-31
CPA038261	Tanenbaum	Lauren	2021-01-29	2021-12-31
CPA038262	Ajiboye	Mofoluwaso	2021-01-29	2021-12-31
CPA038263	Gleeson	William	2021-01-29	2021-12-31
CPA038264	Kragel	Melissa	2021-01-29	2021-12-31
CPA038265	Gardner	Jeremy	2021-01-29	2021-12-31
CPA038266	Khan	Raheel	2021-01-29	2021-12-31
CPA038267	Davis	Kent	2021-01-29	2021-12-31
CPA038268	Allum	Karina	2021-01-29	2021-12-31
CPA038269	Mahone	James	2021-01-29	2021-12-31
CPA038270	Ibaraki	Hiroko	2021-01-29	2021-12-31
CPA038271	Liberati	Jenna	2021-01-29	2021-12-31
CPA038272	Driver	Kimberly Nicole	2021-01-29	2021-12-31
CPA038273	Olinick	Robert	2021-01-29	2021-12-31
CPA038274	Stempel	Lea	2021-01-29	2021-12-31
CPA038275	Hicks	Chadwick	2021-01-29	2021-12-31
CPA038276	Ryberg	Michael	2021-01-29	2021-12-31
CPA038277	Roth	Daniel	2021-01-29	2021-12-31
CPA038278	Jeffries	Katherine	2021-01-29	2021-12-31
CPA038279	Bryant	Nathan	2021-01-29	2021-12-31
CPA038280	Wunschel	Hannah	2021-01-29	2021-12-31
CPA038281	Allen	Alfred	2021-01-29	2021-12-31
CPA038282	Reynolds	Raymond	2021-01-29	2021-12-31
CPA038283	Myers	Breonna	2021-01-29	2021-12-31
CPA038284	Howard	William	2021-01-29	2021-12-31
CPA038285	Mullen	Nicholas	2021-01-29	2021-12-31
CPA038286	Silberman	Gregory	2021-01-29	2021-12-31

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CPA038287	Lankford	James	2021-01-29	2021-12-31
CPA038288	Beaver	Charlotte	2021-01-29	2021-12-31
CPA038289	Puckett	Reed	2021-01-29	2021-12-31
CPA038290	Pham	Yun	2021-01-29	2021-12-31
CPA038291	Braddy	Cameron	2021-01-29	2021-12-31
CPA038292	Roberts	Elizabeth	2021-02-05	2021-12-31
CPA038293	Valadao De Almeida	Thaymy	2021-02-05	2021-12-31
CPA038294	Anderson	William	2021-02-05	2021-12-31
CPA038295	Feight	Morgan	2021-02-05	2021-12-31
CPA038296	Thomas	Brennan	2021-02-05	2021-12-31
CPA038297	Peaden	Taylor	2021-02-05	2021-12-31
CPA038298	Waugh	Scott	2021-02-05	2021-12-31
CPA038299	Bari	Naima	2021-02-05	2021-12-31
CPA038300	Hawthorne	Calie	2021-02-05	2021-12-31
CPA038301	Cooper	Caroline	2021-02-05	2021-12-31
CPA038302	Cochran	James	2021-02-05	2021-12-31
CPA038303	Gentry	Lauren	2021-02-05	2021-12-31
CPA038304	Peake	Barry	2021-02-05	2021-12-31
CPA038305	Hodges	Harry	2021-02-05	2021-12-31
CPA038306	Johnson	Hal	2021-02-05	2021-12-31
CPA038307	Brooks	Brian	2021-02-05	2021-12-31
CPA038308	Squiers	Nathan	2021-02-05	2021-12-31
CPA038309	Bullet	Tomika	2021-02-05	2021-12-31
CPA038310	Philip	Bancy	2021-02-05	2021-12-31
CPA038311	Marzec	Michael	2021-02-05	2021-12-31
CPA038312	Abraham	Mathew	2021-02-05	2021-12-31
CPA038313	Walker	Bria	2021-02-12	2021-12-31
CPA038314	Mallaney	Bridget	2021-02-12	2021-12-31
CPA038315	Zimmer	Kolin	2021-02-12	2021-12-31
CPA038316	Orlich	Joshua	2021-02-12	2021-12-31
CPA038317	Mitchell	Kellie	2021-02-12	2021-12-31
CPA038318	McLamb	Lauren	2021-02-12	2021-12-31
CPA038319	Reichard	Kristen	2021-02-12	2021-12-31
CPA038320	Lewis	David	2021-02-12	2021-12-31
CPA038321	Rucker	Jonathan	2021-02-12	2021-12-31
CPA038322	Miller	Madison	2021-02-12	2021-12-31
CPA038323	Perry	Ashley	2021-02-12	2021-12-31
CPA038324	Barker	Dara	2021-02-12	2021-12-31
CPA038325	Sukhonosov	Nikolay	2021-02-12	2021-12-31
CPA038326	Kang	Richard	2021-02-12	2021-12-31
CPA038327	Hoang	Thuy	2021-02-19	2021-12-31

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CPA038328	Gary	Jordan	2021-02-19	2021-12-31
CPA038329	Cable	Andrew	2021-02-19	2021-12-31
CPA038330	Wells	Eric	2021-02-19	2021-12-31
CPA038331	Wall	Graham	2021-02-19	2021-12-31
CPA038332	Hellbach	John	2021-02-19	2021-12-31
CPA038333	Helton	Johnna	2021-02-19	2021-12-31
CPA038334	Brophy	Quinn	2021-02-26	2021-12-31
CPA038335	Hillier	Benjamin	2021-02-26	2021-12-31
CPA038336	Musina	Dinara	2021-02-26	2021-12-31
CPA038337	Xiao	Hanke	2021-02-26	2021-12-31
CPA038338	Manning	Rachel	2021-02-26	2021-12-31
CPA038339	Baker	Nikki	2021-02-26	2021-12-31
CPA038340	Savary	Russell	2021-02-26	2021-12-31
CPA038341	Moorehouse	Caroline	2021-02-26	2021-12-31
CPA038342	Davis	Coleman	2021-02-26	2021-12-31
CPA038343	Wen	Bo	2021-02-26	2021-12-31
CPA038344	Becerra Gutierrez	Claudia	2021-02-26	2021-12-31
CPA038345	Adams	Emily	2021-02-26	2021-12-31
CPA038346	Zhou	Alex	2021-02-26	2021-12-31
CPA038347	Krug	Sarah	2021-02-26	2021-12-31
CPA038348	Phyfer	Christabel	2021-02-26	2021-12-31
CPA038349	Robbins	Bradford	2021-02-26	2021-12-31
CPA038350	Brazel Jr.	John	2021-02-26	2021-12-31
CPA038351	Allen	Jenna	2021-02-26	2021-12-31
CPA038352	Coleman	Joseph	2021-02-26	2021-12-31
CPA038353	Woodward	Ezra	2021-02-26	2021-12-31
CPA038354	Walter	Briana	2021-02-26	2021-12-31
CPA038355	Frisch	Dena	2021-02-26	2021-12-31
CPA038356	Yost	Micah	2021-02-26	2021-12-31
CPA038357	Patel	Garvish	2021-02-26	2021-12-31
CPA038358	Williams	Kailey	2021-02-26	2021-12-31
CPA038359	Wang	Ifang	2021-02-26	2021-12-31
CPA038360	Grainger-Garrett	Alexandra	2021-02-26	2021-12-31
CPA038361	Richardson	Ki	2021-02-26	2021-12-31
CPA038362	Seaman	Cristina	2021-03-08	2021-12-31
CPA038363	Emiru	Wesenyesh	2021-03-08	2021-12-31
CPA038364	Bertschi	Meredith	2021-03-08	2021-12-31
CPA038365	Delouche	Elaine	2021-03-08	2021-12-31
CPA038366	Palekha	Oleksandra	2021-03-08	2021-12-31
CPA038367	Wilcox	Griffin	2021-03-08	2021-12-31
CPA038368	Zavodny	Edward	2021-03-08	2021-12-31

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CPA038369	Morrison	Cole	2021-03-08	2021-12-31
CPA038370	Hormuth	Grant	2021-03-08	2021-12-31
CPA038371	Manrodt	Susan	2021-03-08	2021-12-31
CPA038372	Moir	William	2021-03-08	2021-12-31
CPA038373	Miller	Lucy	2021-03-08	2021-12-31
CPA038374	Yeargin	Kyle	2021-03-08	2021-12-31
CPA038375	Villacrez	Milagros	2021-03-08	2021-12-31
CPA038376	Rowland	Stephen	2021-03-08	2021-12-31
CPA038377	Crosby	Casey	2021-03-08	2021-12-31
CPA038378	Ashworth	Courtney	2021-03-08	2021-12-31
CPA038379	Leibowitz	Ariel	2021-03-08	2021-12-31
CPA038380	Schmid	Jackson	2021-03-08	2021-12-31
CPA038381	Dunn	Caroline	2021-03-08	2021-12-31
CPA038382	Muppala	Bhagiratha	2021-03-08	2021-12-31
CPA038383	Flinn	Ian	2021-03-08	2021-12-31
CPA038384	Foley	Cory	2021-03-08	2021-12-31
CPA038385	Head	Tara	2021-03-08	2021-12-31
CPA038386	English	Lily	2021-03-08	2021-12-31
CPA038387	Castor	Octama	2021-03-08	2021-12-31
CPA038388	Wieberg	Addie	2021-03-08	2021-12-31
CPA038389	McDaniel	Eric	2021-03-08	2021-12-31
CPA038390	Liu	Emporia	2021-03-08	2021-12-31
CPA038391	Nebel	Monica	2021-03-08	2021-12-31
CPA038392	Yamaguchi Champagne	Ayako	2021-03-08	2021-12-31
CPA038393	Giles	Austin	2021-03-12	2021-12-31
CPA038394	Flicker	Julie	2021-03-12	2021-12-31
CPA038395	Yeung	Nicholas	2021-03-12	2021-12-31
CPA038396	Lambert	Hannah	2021-03-12	2021-12-31
CPA038397	Amerell	Jen	2021-03-12	2021-12-31
CPA038398	Haehner	Jochen	2021-03-12	2021-12-31
CPA038399	Wilson	Charles	2021-03-12	2021-12-31
CPA038400	Felix	Selena	2021-03-12	2021-12-31
CPA038401	Peterson	Matthew	2021-03-12	2021-12-31
CPA038402	Feiman	David	2021-03-12	2021-12-31
CPA038403	Burden	Terrance	2021-03-12	2021-12-31
CPA038404	Bass	Haley	2021-03-12	2021-12-31
CPA038405	Brodzik	Matthew	2021-03-12	2021-12-31
CPA038406	Pelt	Jack	2021-03-12	2021-12-31
CPA038407	Thogmartin	Jason	2021-03-12	2021-12-31
CPA038408	Pritchard	Jessica	2021-03-12	2021-12-31
CPA038409	Sahasrabudhe	Nihar	2021-03-12	2021-12-31

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CPA038410	Stuckey	Tonya	2021-03-12	2021-12-31
CPA038411	Watson	Winfred	2021-03-12	2021-12-31
CPA038412	Jung	Dayeon	2021-03-12	2021-12-31
CPA038413	Lee	Chelsea	2021-03-12	2021-12-31
CPA038414	McClellan	Danielle	2021-03-12	2021-12-31
CPA038415	Rivas	David	2021-03-12	2021-12-31
CPA038416	Rhodes	Kelsey	2021-03-12	2021-12-31
CPA038417	Nachbin	Stephanie	2021-03-12	2021-12-31
CPA038418	Baur	Christina	2021-03-12	2021-12-31
CPA038419	Sanchez	Erick	2021-03-12	2021-12-31
CPA038420	Haskins	Haley	2021-03-12	2021-12-31
CPA038421	Pierce	Anna	2021-03-19	2021-12-31
CPA038422	Draper	Lelicia	2021-03-19	2021-12-31
CPA038423	Said	Hashem	2021-03-19	2021-12-31
CPA038424	Teffeteller	Amy	2021-03-19	2021-12-31
CPA038425	Thomas	Michael	2021-03-19	2021-12-31
CPA038426	Perkins	Rodrick	2021-03-19	2021-12-31
CPA038427	Major	Makila	2021-03-19	2021-12-31
CPA038428	Salter	Hannah	2021-03-19	2021-12-31
CPA038429	Johnson	Bryan	2021-03-19	2021-12-31
CPA038430	Esterson	Cassidy	2021-03-19	2021-12-31

FIRM LICENSES ISSUED – 1/27/2021 – 3/23/2021 – 21 LICENSES

License #	Firm Name	Approval Date	Expiration Date
ACF007010	Stacey CPA, LLC	2021-01-29	2022-06-30
ACF007011	David C. Moja, CPA	2021-01-29	2022-06-30
ACF007012	Exey Tax & Accounting, PC	2021-01-29	2022-06-30
ACF007013	Beulah Services LLC	2021-01-29	2022-06-30
ACF007014	WYD Accounting LLC	2021-01-29	2022-06-30
ACF007015	AssurancePoint, LLC	2021-01-29	2022-06-30
ACF007016	Berger Gherzi & LaDuke PLC	2021-01-29	2022-06-30
ACF007017	VBC & Company CPAS	2021-02-05	2022-06-30
ACF007018	Osborn Financial Services, LLC	2021-02-26	2022-06-30
ACF007019	Aldridge, Borden & Company	2021-02-26	2022-06-30
ACF007020	Werthman & Associates, LLC	2021-02-26	2022-06-30
ACF007021	Abbott Lane & Co. LLC	2021-02-26	2022-06-30
ACF007022	Christy L. Reeves, CPA LLC.	2021-02-26	2022-06-30
ACF007023	Acquavella, Chiarelli, Shuster, LLP	2021-03-08	2022-06-30
ACF007024	MM Johnson CPA	2021-03-08	2022-06-30
ACF007025	Jaramillo Accounting Group LLC	2021-03-12	2022-06-30
ACF007026	The Forde Firm, LLC	2021-03-19	2022-06-30
ACF007027	Driver Adams + Sharpe CPAs	2021-03-19	2022-06-30
ACF007028	Jungjin Accounting and Tax Service LLC	2021-03-19	2022-06-30
ACF007029	Prager Metis CPAs, LLC	2021-03-19	2022-06-30
ACF007030	Provisions Accounting, LLC	2021-03-19	2022-06-30